--- "Series of 1880-81" - TOBACCO - RE-WORKED - Division Open - 3rd BABN Contract ---

--- 5 pounds - lithographed in BROWN ink - with 4 mm. blue controls - 106 x 48 mm - scanned at 100% scale ---

--- with *Semi Monthly Return No.* _____ on the 4th line ---

[Chris Ryan - "Canadian Revenue Newsletter', No. 40, of December 2002]

"A procedural decision was made in late-1880 to provide a number of special brown stamps for duty-paid manufactured tobacco that had been 're-worked' into a new product. The **strip stamps**, as ordered from BABN on October 21st 1880 in various denominations of one pound or less were accompanied by brown **rectangular** five and ten pound stamps. The latter stamps did not carry a 're-worked' inscription in accordance with instructions from the Revenue Department to omit the words if their inclusion would delay production."

Chris Ryan in the "Canadian Revenue Newsletter", No. 41, of March 2003 reports that all ***brown*** and ***violet*** 're-worked' tobacco stamps were discontinued on July 1st 1883.

3rd BABN Contract (1878-1886) John McKay reports that 10,000 copies of "5 lb. Brown, Small" recess printed by hand press were delivered. These were in Division Open format.

--- The "theoretical" control numbers on the 5 pound Division "Open" brown "Re-Worked Tobacco" stamp ---

RW-13 - 5 pounds, brown, Division Open, perf 12, on *block watermarked* medium wove - **000001** to **010000**

--- The "actual" control number range, as recorded to date ---

RW-13 - 5 pounds, brown, Division Open, perf 12, on *block watermarked* medium wove - **000528** to **000628**

The catalogue lists this recess printed five pound brown Division Open 'Re-Worked' stamp as follows:

RW-13 - 5 pounds, brown, Division Open, perf 12, on *block watermarked* medium wove, with 4 mm. blue controls

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RW-13n - 5 pounds, brown, Division Open, perf 12 (clipped), on *block watermarked* medium wove, without control numbering

The collection contains many of these *clipped imperforate* stamps (from the Morris collection) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing these *control-free* stamps.

--- RW-13 - 5 pounds - perforated 12 - on *block watermarked* horizontal mesh medium wove ---

RW-13 - 5 pounds, brown, Division Open, perf 12, on *block watermarked* medium wove - control number **000621**

000528	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000531	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000532	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000535	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000552	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000556	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000558	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000571	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000573-79	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000585	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000599★	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000608	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000610	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000617	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000621	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000626	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000627	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove
000628	RW-13	5 pounds, brown, Division Open, perforated 12, on *block watermarked* medium wove

From the preceding control numbering, one might think that John McKay had made a tenfold error in his recorded 10,000 copies of these stamps, however the Fritz Angst collection contains control **10001** in the brown ten pound re-worked stamps.

File path is [c:\ CR - STAMPS \ RW_STAMPS - Re-Worked Tobacco \ Open \ 5 pounds - brown],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
September 18th 2013 - JBH